



**CAROLE MIGDEN**  
CHAIRWOMAN  
STATE BOARD OF EQUALIZATION

**FOR IMMEDIATE RELEASE**  
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**BOARD OF EQUALIZATION GIVES DOMESTIC PARTNERS PROPERTY TAX  
PARITY**

In a major victory for equal rights, the California Board of Equalization (BOE), under the leadership of Chairwoman Carole Migden, made changes to property tax rules that ensure registered domestic partners receive equal treatment with married persons in property transfers.

Previously, the transfer of real property from one domestic partner to another triggered an automatic reassessment of the property, often resulting in the surviving partner losing his or her house during the difficult process of mourning. The BOE's rule changes allows domestic partners to use estate planning tools, such as wills and trusts, to become original transferors under joint tenancy law. This is the first time this has been done in the State of California. The Board carefully crafted the regulations to prevent tax-avoidance transfers.

Today's hearing is the final stage of a four-month process in which the Board created rules to guarantee fair treatment for gay couples. Acknowledging some fiscal impact, Chairwoman Migden overruled assessors' concerns, and decided the matter in favor of equal taxation practices for all California citizens. "County revenue targets should not be achieved on the backs of the lesbian, gay, transgender, and bisexual community."

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